him from the Cabinet'. If you want to speak on that or debate on that, shou'd I not know from the Minister ? Should I not give that minimum opportunity to the Minister to say what he wants?

ಶ್ರೀ ಕಾಗೋಡು ತಿಮ್ಮಪ್ಪ.— ಅದು ನಿಮಗೂ ಮಂತ್ರಿ ನಿಮ್ಮ ಸಹೂದ್ಯೋಗಿಗೂ ಸಂಬಂಧ ಪಟ್ಟ ವಿಷಯ. ಅವರ ಅಭಿಪ್ರಾಯವನ್ನು ಪಡೆಯಂವುದು ನಿಮ್ಮ ಜವಾಬ್ದಾರಿ ?

ಅಧ್ಯಕ್ಷರು : ಮಾನ್ಯ ಹಣಕಾಸಿನ ಮಂತ್ರಿಗಳು ಮಾತನಾಡಬಹುದು

## Statement by the Minister for Finance

*Re : Simplified System of Taxation Agricultural Income Tax*

SRI M, Y. GHORPADE (Minister for Finance).— Madam Speaker, I wish to make the following Statement:

As the Hon'ble Members are aware, the Karnataka Agricultural Income Tax (Amendment) Act, 1976 (Act No. 29 of 1976), was passed by this august House on the recommandation made by the Joint Select Committee, after a great deal of deliberation. This Amendment Act is deemed to have come into force from 1st April, 1975 and thereby all agricultural income earned for the year 1975–76 onwards became liable for payment of tax under this Amendment Act subject to the first Rs 8000 of agricultural income being exempt.

2. In my Budget Speech for 1975–76, I had explained this new levy at great length. As indicated by me then, this measure was introduced after a study in depth of the existing system of taxation of agricultural income and the reports of the various committee on taxation agricultural income, viz. the Committee on Taxation of Agricultural Wealth and Income, known as 'Raj Committee', the Mysore Taxation and Resources Enquiry Committee, headed by Shri S. Boothalingam, as also the studies conducted by the National Council of Applied Economic Research. On the basis of such study, it was felt that the framework of the existing agricutural income tax legislation which was applicable to plantation crops and some specified commrcial crops only could best be extended suitably to cover all crops, so that irrespective of the nature of the crop, all agricultural incomes are brought under a progressive system of taxation. Further while so extending the coverage of the agricultural income tax, the system of taxation was also simplified. The level of tax was related to the land revenue in case of dry land, and to the nature of source of irrigation in case of irrigated land, except in case of land growing certain selected perennial or long duration crops which were capable of physical verification and yielded high incomes. Secondly, the facility of composition of tax was extended to all assessees except those growing plantation crops, so that this system was not only

convenient to the cultivators who do not normally maintain any account, but also simplified administration of the tax. With these modifications, we have built up a system of agricultural income tax which is simple to understand, free from inconvenience and harassment to the cultivators and easy to administer.

3. Sufficient care was taken in introducing this tax to ensure that the small farmers were not burdened by this tax. Out of about 35 lakh holdings in the State only 1,36 lakhs or less than 4 per cent of the total number of holdings are liable to this extended agricultural income tax. In other words, it is only a small fraction of affluent farmers who have to pay this tax and the remaining 96 per cent of the farmers are in no way affected by this taxation. The anticipated yield is expected to be about Rs. 1,5 crores from 1,36 lakh assessees which work out to an average of a little over Rs. 100 per assessees per year. Built-in checks have also been provided for extending proper relief to agriculturists liable to pay tax under this amendment act by providing for tax relief in case of loss or damage to crops due to drought of other natural causes and for exclusion of uncultivable land from the total acreage for computation of agricultural income tax. I also wish to take this opportunity to emphasise that this new measure of taxation is one of the most progressive and scientific measures of taxation adopted in any State.

4. Unfortunately, however, some confusion and scare have been created recently in the minds of the agriculturist assessees under the Act, consequent upon the issue of notices in form No. 23A to them by the Department, which indicated the tax payable by them on the basis of available information. These notices have been mistaken by some assessees as final demand notices for payment of tax. Actually these were only provisional notices giving an opportunity to the assessees to indicate the correct particulars in case there were any inaccuracies in the notice. If the assessee did not respond to this notice, the Department would have had to resort to normal assessment procedures which would have given him one more opportunity to furnish particulars. In a few cases, the tax amounts mentioned in these notices were on the high side. On investigation, it has been found that this was due to the calculations having been made based on the declarations filed by such assessee in Form No. 11-Annexure-A under the Land Reforms Act. With a view to avoiding any misapprehensions in the minds of agriculturists in regard to the reasonableness of this levy I have since decided upon certain concrete measures to give all concerned adequate time to understand

and accept this new taxation measure. In view of the prevalent drought conditions in most parts of the State, I also propose to extend some substantial relief as follows :

(i) The time limit for filing applications in Form No. 23 by the assessees in this system will be extended upto 1st June, 1978. Special staff is being appointed for making enquiries and giving adequate help to the assessees to file this form ;

(ii) No action will be taken in pursuance of the notices already issued in Form No. 23A until the above time limit is over i e. until after 1st June, 1978 ;

(iii) The cases of persons who have responded to the notices in Form-23A already issued will also be kept by, without further processing, and if they so desire they may also avail themselves of this extended time by filing their applications in Form No. 23. Even if the assessments have been finalised in such cases, no coercive action will be taken to enforce collection till after 1st June, 1978.

(iv) Thus, in other words, the agricultural income tax payable in respect of the agricultural income for the year 1975-76 will now be collected during the year 1978-79 ; and

(v) The agricultural income tax in respect of the agricultura income for the year 1976-77 which becomes payable during the financial year 1977-78 will be remitted in full throughout the State, as most of the Taluks are affected by drought. Such remission will not, however, be applicable to incomes derived from land on which plantation crops are grown. 'Plantation crops' mean cardamom, coffee, linaloe, orange, pepper, rubber or tea.

5. In addition to the above substantial concession in the levy and collection of the agricultural income tax. I am also taking the following administrative measures to facilitate a proper understanding by the agriculturists of the principles and procedures followed in this tax system and to ensure its smooth implementation :

(i) Agricultural Income Tax Officers will be directed to contact as many assessees as possible and explain to them the procedures and the facilities and concessions available under the Act and also inform them of the tax liability after determining the same with reference to their holdings as in the revenue records, so that the position with regard to each assessee gets stabilized, as quickly as possible;

(ii) A detailed note explaining the provisions of the Act, the rates of tax, method of calculation, procedure for availing of the composition scheme and concessions available thereunder,

prepared both in English and Kannada, will be supplied to each and every assessee for his information and guidance, so as to enable him to calculate his tax liability and follow the prescribed procedures for payment of tax without having to approach anybody, if he so disires A copy of this note is being made available to the Hon'ble Members;

(iii) Each assessee will be given a 'green book' in which will be recorded particulars of his holding, their classification and tax payable under the provisions of the Act;

(iv) Senior officers will personally check and satisfy themselves about the correctness of the assessments under the composition scheme in sufficiently large number of cases. This they will do in consultation with the individual assessees concrened;

(v) The detailed note referred to above will also be published in all local papers for giving wide publicity to the provisions of the Act and the procedures for calculation, levy and collection, of tax under the composition scheme; and

(vi) A series of talks and discussions will also be organised and broadcast in the All India Radio through the Radio Rural Forum and 'Krishi Ranga' of the All India Radio.

6. I am confident that the Hon'ble Members and the agriculturists of the State will appreciate these measures and extend their fullest co-operation and support.

## THE COMPOSITION SCHEME FOR PAYMENT OF AGRICULTURAL INCOME TAX.

The Karnataka Agricutural Income Tax (Amendment) Act, 1976 has come into force from 1st April 1975, and therefore the agricultural income earned by you from that date onwards becomes liable to tax under the above amendment Act. All income derived by you from land used for agricultural purpose is taxable under the Act, subject to the following:

(i) No Agricultural Income Tax is payable on the first 160 acres of 'J' Class land owned or cultivated by you.

(ii) No tax is payable on the first Rs. 8,000 of agricultural income.

(iii) The tax becomes payable by you after the close of the year in which the income is earned.

2. Thus, the tax payable on the agricultural income earned by you during the year 1975-76, is payable during the financial year

1976-77 in accordance with the rates prescribed under the above amendment Act. Under the law, two types of assessments are possible; viz.,

(i) based on actual accounts, and

(ii) based on composition scheme with reference to holdings.

3. If you are an agriculturist not growing plantation crops, you can choose any one of these two methods. The choice so made is binding on you for one year. You can change it thereafter, if you like.

4. The assessment of tax based on actual accounts, requires maintenance of detailed accounts showing income and expenditure with supporting vouchers. It also calls for filing of returns and production of evidence by the assesses and assessment of tax by the department. This is therefore a cumbersome process, and is not suited to most agriculturists who do not generally maintain any such accounts. If you so desire, however, you can certainly make use of this method for the assessment and payment of agricultural income tax due from you. The rates of agricultural income tax payable by the assessees under this scheme, are detailed in the Schedule appended to this note. The important points to be noted for this type of assessment are as under :

(i) There is no tax payable on the first Rs. 8,000 of agricultural income.

(ii) The total agricultural income for purposes of calculation of tax is the *net* income after deductions of permissible items of expenditure under the law.

(iii) No tax is payable on an agricultural income from land not exceeding 160 acres of 'J' class land or an extent equivalent thereto, even if the income from such land exceeds Rs. 8,000 'J' class land means dry land without any irrigation facilities from Government source, assessed to land revenue of less than 50 paise per acre. vide part II of the Schedule.

5. Obviously, this system of assessment of tax is primarily meant for persons deriving agricultural income from plantation crops who can afford to maintain detailed accounts etc., and are not covered under the second scheme i.e. composition scheme. There is therefore no need to elaborate further about this system in this note However all details may be had by any interested individual agriculturists from the concerned Argicultural Income Tax Office

6. The composition scheme is very simple. This scheme is introduced specially for the convenience of the agriculturists, as it completely eliminates any necessity of maintenance of accounts and filing of returns. It is also not necessary for you to produce any evidence in person before the Departmental Officers. Under this scheme, you can yourself calculate the tax, if any, payable by you for any year. The tax is determined by the extent of dry and irrigated lands cultivated by you in the relevant year. The rate of tax is related to :

(i) the land revenue paid in the case of dry land;

(ii) the nature of source of irrigation in the case of irrigated land; and

(iii) the nature of special crops grown in respect of lands used for growing Grapes, Mulbery, Coconut and Arecaunt.

7. The salient features of this scheme are as under :

8. No tax is payable in respect of agricultural income from the first 160 acres of 'J' Class land or land equivalent thereto, and therefore no composition money is also payable in respect of such cases.

9. For purposes of determining the composition amount payable under the scheme, the following rates are adopted under the Act :—

| | Extent of Land | | Rate (Per Acre) |
|---|---|---|---|
| i. | On the first 160 acres of J Class Land | ... | NIL |
| ii. | On the next 140 acres of J Class Land | ... | 6—00 |
| iii. | On the next 100 acres of J Class Land | ... | 7—50 |
| iv. | On the next 100 acres of J Class Land | ... | 10—00 |
| v. | On the next 100 acres of J Class Land | ... | 12—50 |
| vi | On the next 100 acres of J Class Land | ... | 15—00 |
| vii. | On the next 300 acres of J Class Land | ... | 17—50 |
| viii. | On the next 500 acres of J Class Land | ... | 20—00 |
| ix. | On the next 500 acres of J Class Land | ... | 22—50 |
| x. | On the Balance of extent of Land | | 32—50 |

10. All the agricultural lands (except those under plantation crops) are classified for purposes of the composition scheme into three broad categories as under :

(i) Irrigated lands, ...
(ii) Dry lands, and ...
(iii) Lands on which special crops are grown.

11. Irrigated lands are further classified into four groups; namely A, B, C and D.

"A" Class lands are those having facilities of assured irrigation from *notified* Govt. canals and tanks for growing two crops of paddy in a year.

"B" Class lands are those with similar irrigation facilities from *notified* Govt. canals and tanks for growing only one crop of paddy. This group also includes lands irrigated by Govt. Lift Irrigation Projects, for growing two crops of paddy in a year.

"C" Class lands are those irrigated from any Govt. source other than those coming under 'A' or 'B' above for growing only light irrigated crops other than paddy and sugarcane.

"D" Class lands are rain-fed wet lands.

12. The Second broad category viz., dry lands, are further classified into five classes, namely, E.F.G.H. & J based on the land revenue to which they are assessed as indicated below. Land revenue mentioned here is the net land revenue, and does not include surcharge and other casses payable on such land revenue. The categorisation of lands under this group is as under :

| Class | | Land Revenue per acre |
|---|---|---|
| E | | Exceeding Rs. 2 |
| F | ... | Exceeding Rs. 1-50 but not exceeding Rs. 2 00 |
| G | ... | Exceeding Re. 1-00 but not exceeding Rs, 1-50 |
| H | ... | Exceeding Rs. 0-50 but not exceeding Rs. 1-00 |
| J | ... | Less than Rs. 0-50 |

13. In order to determine your liability for payment of tax under the composition scheme. all your lands beloging to different Classes, should first be converted in terms of 'J' class land, before applying the table giving the rates of tax indicated above The

formula for such conversion of different classes of lands, into 'J' class land, is as indicated in the table below. The extent of land under different classes should be multiplied by the conversion factor mentioned in the table below against the appropriated class of land, so as to arrive at the equivalent extent of 'J' class land.

| Class of Land | | Conversion factor | |
|---|---|---|---|
| A | ... | 21 | ... |
| B | ... | 14 | ... |
| C | ... | 8.6 | ... |
| D | ... | 7 | ... |
| E | ... | 6 | ... |
| F | ... | 4 | ... |
| G | ... | 3 | ... |
| H | ... | 2 | ... |
| J | ... | 1 | ... |

14. Thus, for example, 5 acres of "C" class lands are equivalent to 5x8.6 = 43 acres of 'J' class land. Similarly 8 acres of 'D' class land will be equivalent to 8x7 = 56 acres of 'J' class land. 15 acress of 'G' class lands are equivalent to 15x3=45 acres of 'J' class land. All lands in different classes from which you derive agricultural income may thus be converted into equivalent 'J' class land and added up. For the total acreage thus dervied, the tax can then be calculated as under :—

Example :—

(i) For 400 acres of 'J' class land, the tax will be calculated as under :

| | | Rs. |
|---|---|---|
| (*a*) | for the first 160 acres | Nii |
| (*b*) | for the next 140 acres | 140×6 = 840-00 |
| (*c*) | for the next 100 acres | 100×7.50 = 750-00 |
| Total : | 400 acres | Rs. 1590-00 |

(ii) If the total extent of land after conversion into 'J' class land as inicated above, comes to less than 160 acres, the tax payable is nil,

15. The third broad classification relates to land used for growing special crops specified below. Against each crop the 'conversion factor' is also mentioned.

| | *Land used for growing* | *Conversion factor* |
|---|---|---|
| (*a*) | Grapes other than Bangalore Blue ... | 100 |
| (*b*) | Irrigated mulberry ... | 36 |
| (*c*) | Arecanut or Bangalore Blue ... | 25 |
| (*d*) | Coconut ... | 12 |
| (*e*) | Mulberry without irrigation ... | 10 |

Examples :—

(1) 4 Acres of grapes other than Bangalore Blue will be equivalent to $4 \times 100 = 400$ acres of 'J' class land.

(2) 2 Acres of arecanut will be equivalent to $2 \times 25 = 50$ acres of 'J' class land.

(3) 5 acres of mulberry without irrigation will be equivalent $5 \times 10 = 50$ acres of 'J' class land.

16. After such conversion into 'J' class land, the rates given in the table for determining liability to tax could be easily applied and tax liability calculated.

17. You may be interested to know as to how the composition rates, equivalences of different classes of lands and the conversion factors have been arrived at. These have been worked out on the basis of the average 'net income' per acre from the different classes of land. The net income is the cash value of the total produce minus the cost of cultivation. The average net income from one acre of 'J' class land is assumed at Rs. 50. Based on this, composition rates are derived for the acreage in terms of 'J' class land in the different slabs at the same rates as are applicble in case of regular assessment on the basis of agricultural income as specified in the schedule. Thus for example.

160 acres of 'J' class land are equivalent to (160x50) Rs. 8,000 of agricultural income, both of which represent the lower exemption limits ;

Similarly, the next 140 acres of 'J' class land, which is the next slab, correspond to the next income slab of Rs. 8,000 to Rs. 15,000 for which the rate of tax is 12%. This works out to Rs. 6 on ever Rs. 50 income and therefore the composition rate for this slab is fixed at Rs. 6 per acre : And so on.

The following table will give you an idea of the net incomes assumed for different classes of lands and the equivalence established on that basis;

| Class of land | Net Income (in Rs. per acre) | Equivalent extent of land (In acres) | Conversion factor (To arrive at the equivalent extent of 'J' Class land, multiply acreage by) |
|---|---|---|---|
| Group—I : | | | |
| A | 1050 | 1 | 21 |
| B | 700 | 1.5 | 14 |
| C | 450 | 2.3 | 8.6 |
| D | 350 | 3 | 7 |
| E | 300 | 3.5 | 6 |
| F | 200 | 5 2 | 4 |
| G | 150 | 7 | 3 |
| H | 100 | 10.5 | 2 |
| J | 50 | 21 | 1 |
| Group—II : | | | |
| S (i) | 5000 | 1 | 100 |
| S (ii) | 1800 | 2.77 | 36 |
| S (iii) | 1250 | 4 | 25 |
| S (iv) | 600 | 8.33 | 12 |
| S (v) | 500 | 10 | 10 |
| J | 50 | 100 | 1 |

It may be seen from the above that the equivalences and the conversion factors bear a direct relationship with the net incomes.

18. PROCEDURE :

After calculating your tax liability on the above lines you have to follow the procedure given below for payment of tax under the composition scheme.

19. If you wish to avail of the scheme of composition for any year you have to file an application in Form No. 23 before the first of June of the year, seeking permission to compound agricultural income tax payable by you in respect of your agricultural income of the previous year. A specimen copy of the form is enclosed to this note. The details required to be furnished in this application are very simple. All that you have to indicate therein is information relating the survey number and extent of land cultivated by you, the

nature of crops grown. land revenue per acre and source of water for irrigation. Even if any of this information is not fully known to you, you may still send your application with whatever details you know, to the concerned. Agricultural Income Tax Officer, who will thereafter get the other particulars and complete the same for you.

20. On receipt of your application, the Agricultural Income Tax Officer will determine your liability if any to pay tax and intimate the composition money payable by you, through a demand notice, after which the money may be paid by you.

21. If such an application is not received by the Agricultural Income Tax Officer before the due date, the officer will himself issue a notice in Form No. 23A at any time during the year intimating on the basis of the information availabe with him, the composition money payable by you and mentioning therein the details of the extent of land and other particulars based on which the composition money is calculated. This notice is merely a proposal, and is by way of a preliminary enquired, and it does not mean that the amount mentioned in the said notice is final It is quite likely that the information contained therein is not complete or is partly incorrect, on which case it is open to you to bring these facts to the notice of the Agricultural Income Tax Officer in writing or in person within 30 days from the date of the said notice and seeking appropriate modifications therein. on receipt of such intimation from you, the agricultural income tax officer will suitably modify the demand and intimate the final amount payable by you after which the Amount may be paid.

22 Apart from the factual errors ommissions based on which you may seek modifications of the demand for tax made on you, you are entitled to get relief from payment of tax in the following cases to the extent specified.

(i) If you have grown Arecanut, Coconut or grapes and if any extent of lane contains only plants or trees which have not reached the age of yielding crops, such extent of land has te be excluded from the total acreage.

(ii) In case of loss or damage to crops due to drought, pests or other natural causes. composition amounts will be payable at such reduced rates as may be notified by Government in areas and for classes of land specified in such notification.

(iii) If any part of your land though assessed to land revenue is in fact uncultivable and no agricultural income is derived by you therefrom and if it is so certified by a Committee consisting of Assistant Commissioner, Deputy Director of Agriculture and

Superintendent of Land Records, such land will be excluded from the total acre age if it forms not less than 10% of your total holding or one acre whichever is less Such exclusion once ordered will be valid for five years.

23. You may kindly note that the tax payable under this scheme, will therefore be finalised only after the details of calculations shown in the notice are finalised after a thorough enquiry into all claims and objections you may make in Form No. 23 or in your reply to the notice in Form No. 23-A on any of the points detailed above.

24. Last but not the least, you should know that out of about 35 lakh holdings in the State, only 1 35 lakhs or less than 4% of the total number of holdings are liable to this extended Agricultural Income Tax. In other words, it is only the small fraction of the affluent farmers who have to pay this tax. The remaining 96% of farmers are in no way affected by this tax.

25. Specimen copies of Form Nos. 23 and 23 A are enclosed to this note for your kind information.

## SCHEDULE

### PART—I

### RATES OF AGRICULTURAL INCOME TAX

| | | |
|---|---|---|
| 1. | Where the total agricultural income does not exceed Rs. 8,000. | Nil |
| 2. | Where the total agricultural income exceeds Rs. 8000 but does not exceed Rs. 15,000. | 12 percent of the amount by which the total income exceeds Rs. 8,000. |
| 3. | Where the total agricultural income exceeds Rs. 15,000 but does not exceeds Rs. 20,000 | Rs. 840 plus 15 percent of the amount by which the total income exceeds Rs. 15,000. |
| 4. | Where the total agricultural income exceeds Rs. 20,000 but does not exceed Rs. 25,000. | Rs 1,590 plus 20 percent of the amount by which the total income exceeds Rs. 20,000. |
| 5. | Where the total agricultural income exceeds Rs 25,000 but does not exceeds Rs. 30,000. | Rs. 2,590 plus 25 percent of the amount by which the total income exceeds Rs. 25,000. |

| | | |
|---|---|---|
| 6. | Where the total agricultural income exceeds Rs. 30,000 but does not exceed Rs. 35,000. | Rs. 3,840 plus 30 percent of the amount by which the total income exceeds Rs. 30,000. |
| 7. | Where the total agricultural income exceeds Rs, 35,000 but does not exceed Rs. 50,000. | Rs. 5,340 plus 35 percent of the amount by which the total income exceeds Rs. 35,000. |
| 8. | Where the total agricultural income exceeds Rs. 50,000 but does not exceed Rs. 75,000. | Rs. 10,590 plus 40 percent of the amount by which the total income exceeds Rs. 50,000. |
| 9. | Where the total agricultural income exceeds Rs. 75 000 but does not exceed Rs. 1,00,000. | Rs. 20,590 plus 45 percent of the amount by which the total income exceeds Rs. 75,000. |
| 10. | Where the total agricultural income exceeds Rs. 1,00,000. | Rs. 31, 840 plus 65 percent of the amount by which the total income exceeds Rs. 1,00,000. |

Provided that no agricultural income tax shall be payable by a person who derives agricultural income from land not exceeding 160 acres of J class of land or an extent equivalent thereto consisting of any one or more of the classes of land specified in Part II.

## A. CLASSIFICATION OF LANDS

GROUP I.—Lands used for growing crops other than special crops.

### A CLASS

Lands having facilities for assured irrigation from such Government canals and Government tanks as are notified by the State Government to be capable of supplying water for growing two crops of paddy in a year.

### B CLASS

(1) Lands having facilities for assured irrigation from such Government canals and Government tanks as are notified by the State Government to be capable of supplying water for growing only one crop of paddy in a year; and

(ii) Lands irrigated by such lift irrigation projects constructed and maintained by the State Government as are notified by the State Government to be capable of supplying water for growing two crops of paddy in a year.

C CLASS

(i) Lands irrigated from any Government source of irrigation including lift irrigation projects constructed and maintained by Government other than those coming under A Class and B Class; and

(ii) Lands having facilities for irrigation from a source where the system of supply of water is suitable for growing only a light irrigated crop, namely, crop other than paddy and sugarcane, shall come under this class.

D CLASS

Rainfed wet lands.

E CLASS

Lands classified as dry but not having any irrigation facilities from a Government source and assessed to land revenue exceeding two rupees per acre.

F CLASS

Lands classified as dry but not having any irrigation facilities from a Government source and assessed to land revenue exceeding rupee one and fifty paise per acre but not exceeding two rupees per acre.

G CLASS

Lands classified as dry but not having any irrigation facilities from a Government source and assessed to land revenue exceeding one rupee per acre but not exceeding one rupee fifty paise per acre.

H CLASS

Land classified as dry but not having any irrigation facilities from a Government source and assessed to land revenue exceeding fifty paise per acre but not exceeding one rupee per acre.

J CLASS

Lands classified as dry but not having any irrigation facilities from a Government source and assessed to land revenue of less than fifty paise per acre.

## GROUP II-LANDS USED FOR GROWING SPECIAL CROPS

### S Class

(i) Lands used for growing grapes other than Bangalore Blue.

(ii) Lands used for growing irrigation mulberry.

(iii) Lands used for growing arecanut or Bangalore Blue rapes.

(iv) Lands used for growing coconut.

(v) Lands used for growing mulberry without irrigated.

## B. FORMULA FOR DETERMINING EQUIVALENT EXTENT OF LANDS OF DIFFERENT CLASSES

### Group—I

1 acre of A class land = 1.5 acres of B class land = 2.3 acres of C class land = 3 acres of D class land = 3.5 acres of E class land = 5-2 acres of F class land = 7 acres of G class land = 10.5 acres of H class land = 21 acres of J class land.

### Group—II

1 acre of S (i) class land = 2:77 acres of S (ii) class land = 4 acres of S (iii) class land = 8.33 acres of S (iv) class land = 10 acres of S (v) class land = 100 acres of J class land.

## FORM 23

*(See Rule 32(2)*

Applications for Composition of Agricultural Income-Tax under Section 67

To

The Agricultural Income Tax Officer,

.....

.....

Financial year 19.....19.....

I.....beg to apply for permission to compound the Agricultural Income-Tax payable by me for the financial year 19.....19.....relevant to the previous year, 19.....19.....and to pay in lieu thereof a lumpsum at the rate or rates specified under section 67, with reference to part II of the Schedule to the Act.

I furnish below the particulars of the land from which Agricultural income is derived by me.

| Name of the village and Taluk in which the land is situated | Survey No. | Total extent of the land | Extent cultivated and nature of crop | Land Revenue per acre | Source of water (Tank canal, river or well) | Class of land | Area in 'J' class land | Composition money payable |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | | |

I declare that to the best of my knowledge and belief the information furnished above is true and complete and that I hold no other land for growing crops in the State.

*Signature of the Applicant with address.*

## FORM 23 A

*(See Rule 32 (4)*

Notice of provisional assessment and demand for payment of composition amount under Section 67 (7)

To

Sri/Smt.....

Please taken notice that in my opinion, you have cultivated during the previous ended on.....land (s) exceeeding one hundred and sixty acrer of 'J' class land or an extent equivalent thereto consisting of any one or more of the classes of land specified in part II of the Schedule, and have received Agricultural Income. Hence you are hereby called upon :

(i) to pay within thirty days of the receipt of this notice a lumpsum amount Payable under sub-section 1 of section 67 or

(ii) to intimate within the said period, whether you elect to be assessed in accordance with provisions of chapter IV, if so, please file a return in form 3 to that effect.

If you dispute the correctness of extent of land held by you. as mentioned hereunder in this notice, you may apply to me seeking Amendment or Cancellation of this notice as the case may warrant.

In case of acceptance, you are required to remit a sum of Rs.....(in words/Rupees.....) to the Government Treasury at.....for which a challan is enclosed and this compliance on your part attracts operation of Section 67 (6).

Please note that this offer expires after thirty days from the date of receipt by you and assessment in your case will be made as per Chapter IV.

Details of land cultivated

| Sl No. | R. S. No. | Name of village or Taluk | Whole extent | Extent cultivated | Wet / dry | Land Revenue per acre | Special crop | Class | Extent in 'J' class land | Composition amount proposed for the aggregate area |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | |

Date .....,

Place *Agricultural Income Tax Officer*.

ಶ್ರೀ ಸಿ. ಬೈರೇಗೌಡ.— ಸರ್ಕಾರ ಈ ರೀತಿ ಹೇಳಿಕೆ ಕೊಡಬೇಕಾಗಿದ್ದರೆ, ಯಾವುದಲಾದರೂ ಬೇಡಿಕೆಗಳು ಬಂದಿದ್ದವೆ ? ನಮಗೆ ತೆರಿಗೆ ಕೊಡುವುದಕ್ಕಾಗುವುದಿಲ್ಲ, ತೊಂದರೆಯಾಗುತ್ತಿದೆ, ಇದನ್ನು ಪುನರ್ ಪರಿಶೀಲನೆ ಮಾಡಬೇಕೆಂದು ಯಾವ ಕಡೆಯಿಂದ ಒತ್ತಾಯ ಬಂದಿತ್ತು ? ಯಾರ ಪ್ರಭಾವಕ್ಕೆ ಒಳಗಾಗಿ ಸರ್ಕಾರ ಈ ರೀತಿಯ ತೀರ್ಮಾನಕ್ಕೆ ಬಂದಿದೆ ಎಂಬುದನ್ನು ತಿಳಿಸಿದರೆ ಅನುಕೂಲ.

ಶ್ರೀ ಎಂ. ವೈ. ಘೋರ್ಪಡೆ — ಸಾಕಷ್ಟು ಜನ ಇದರ ಬಗ್ಗೆ ಹೇಳಿದ್ದಾರೆ. ಇದು ಹೊಸ ಕಾನೂನಾಗಿರುವುದರಿಂದ, ಇದನ್ನು ಅರ್ಥಮಾಡಿಕೊಳ್ಳುವುದಕ್ಕೆ ತೊಂದರೆಯಾಗುತ್ತಿದೆ ಎಂದು ವ್ಯವಸಾಯ ಮಾಡುವ ಜನ ಹೇಳಿದ್ದಾರೆ. ಅಲ್ಲದೆ, ನಮ್ಮ ರಾಜ್ಯದಲ್ಲಿ ಬರಗಾಲ ಪರಿಸ್ಥಿತಿ ಇರುವುದರಿಂದಲೂ, ಈ ಕಾನೂನಿನಿಂದ ರೈತರ ಮೇಲೆ ಇನ್ನಷ್ಟು ಹೊರೆಯಾಗಬಾರದು, ಇದನ್ನು ವಾಪಸಿಗೆ ತಾಕಬೇಕು ಎನ್ನುವ ಬೇಡಿಕೆ ಇತ್ತು.

ಶ್ರೀ ಹೆಚ್. ಡಿ. ದೇವೇಗೌಡ —ವ್ಯವಸಾಯ ವರಮಾನ ತೆರಿಗೆ ಮಸೂದೆಯನ್ನು ತರುವಾಗ ಮಾನ್ಯ ಘೋರ್ಪಡೆಯವರು ಬಹಳ ತೀವ್ರತೆಯನ್ನು ತೋರಿಸಿದ್ದರು ನಾವು ಇದರ ಬಗ್ಗೆ ವಿರೋಧ ಮಾಡಿದಾಗ, ಇದು ನಾಲ್ಕೈದು ಪರ್ಸೆಂಟ್ ಜನರಿಗೂ ಅನ್ಯಾಯವಾಗುವುದಿಲ್ಲ ಎಂದು ನಮ್ಮನ್ನೆಲ್ಲ ಒಪ್ಪಿಸಿ ಇಡೀ ದೇಶದಲ್ಲೇ ಯಾವುದೇ ರಾಜ್ಯದಲ್ಲಿರದ ಮಸೂದೆಯನ್ನು ಜಾರಿಗೊಳಿಸಲು ಅಂದು ಪ್ರಯತ್ನ ಮಾಡಿದರು : ಮತ್ತು ನಮ್ಮನ್ನೆಲ್ಲ ಒಪ್ಪಿಸಿದರು. ಅಂದು ಹಾಗೆ ಹೇಳಿದವರು ಇಂದು ಇದನ್ನು ಒಂದು ವರ್ಷ ಮುಂದಕ್ಕೆ ಹಾಕಲು ಹೋಗಿರುವುದು ಯಾರ ಪರವಾಗಿ ? ಇದರ ಬಗ್ಗೆ ಶಾಸನ ಸಭೆಯಲ್ಲಿ ಬೇಡಿಕೆ ಬಂದಿತ್ತೆ ? ಅಥವಾ ವಿಧಾನ ಸೌಧದ ಸುತ್ತ ಯಾರಾದರೂ ಧರಣಿ ಸತ್ಯಾಗ್ರಹ ಕುಳಿತಿದ್ದಾರೆಯೇ ?

ಶ್ರೀ ಕೋಣಂದೂರು ಲಿಂಗಪ್ಪ.— ದೆಹಲಿಯಲ್ಲಿ ಚರಣಸಿಂಗ್ ಅವರು ಕುಳಿತಿದ್ದಾರೆ.

ಶ್ರೀ ಹೆಚ್. ಡಿ. ದೇವೇಗೌಡ:— ಬೇಕಾದರೆ ಭೂ ಕಂದಾಯವನ್ನು ಎರಡು ಪಟ್ಟು ಮಾಡೋಣ ಎಂದು ನಾವು ಅಂದು ಹೇಳಿದಾಗ, ಇದನ್ನು ಶಾಶ್ವತವಾಗಿ ಮಾಡಬೇಕು. ಈ ಕಾನೂನಿನ ಚೌಕಟ್ಟಿನಲ್ಲಿ ಪ್ರತಿಯೊಬ್ಬನೂ ತೆರಿಗೆ ಕೊಡಬೇಕು ಎಂದು ಮಾನ್ಯ ಮಂತ್ರಿಗಳು ಹೇಳಿದರು. ಆದರೆ ಈಗ ? ತೊಂದರೆಯಾಗುತ್ತಿದ್ದರೆ ಕಾನೂನನ್ನೇ ರದ್ದು ಮಾಡಿ. ಭೂ ಕಂದಾಯವನ್ನು ಎರಡು ಪಟ್ಟು ಹೆಚ್ಚಿಸಿದರೆ ವರಮಾನವೂ ಜಾಸ್ತಿಯಾಗುತ್ತದೆ. ಆಗ ಯಾವುದೇ ತಕರಾರು ಇರುವುದಿಲ್ಲ. ಆಗ ಲೆಕ್ಕ ಪತ್ರಗಳನ್ನು ಇಡಲಿಕ್ಕೆ ಅನುಕೂಲವಾಗುತ್ತದೆ ಮತ್ತು ಅಧಿಕಾರಿಗಳಿಂದ ರೈತರಿಗೆ ಆಗುವ ಹಿಂಸೆಯೂ ತಪ್ಪುತ್ತದೆ. ಆದುದರಿಂದ ಈಗಿರುವ ಕಾನೂನಿಗೆ ತಿದ್ದುಪಡಿ ತನ್ನಿ. ಯಾವುದೋ ನಾಲ್ಕು ಜನರಿಗೆ ಉಪಕಾರ ಮಾಡುವುದಕ್ಕೆ ಹೋಗಬೇಡಿ. ಇದನ್ನು ನೀವು ಯಾರನ್ನು ಕೇಳಿ ಮಾಡಿದಿರಿ ?

ಶ್ರೀ ಎಂ. ಘೋರ್ಪಡೆ.— ಈ ಕಾನೂನನ್ನು ಬರೀ ಒಂದು ಪಕ್ಷ ಮಾಡಿದ್ದಲ್ಲ ; ಎಲ್ಲ ಪಕ್ಷಗಳ ಸಹಕಾರದೊಂದಿಗೆ ಮಾಡಿರುವುದು.

ಶ್ರೀ ಕಾಗೋಡು ತಿಮ್ಮಪ್ಪ.— ಈಗಾಗಲೇ ಕೆಲವು ಕಡೆ ನೋಟೀಸನ್ನು ಕೊಟ್ಟಿದ್ದಾರೆ. ಚುನಾವಣೆ ಹತ್ತಿರ ಬರುತ್ತಿದೆ. ಇನ್ನು ಜನ ಮೈಮೇಲೆ ಬೀಳುತ್ತಾರೆ ಎಂದು ತಿಳಿದು ಈ ರೀತಿಯಾಗಿ ಮಾಡುತ್ತಿದ್ದಾರೆ. ಪ್ರತಿಯೊಬ್ಬ ವ್ಯವಸಾಯಗಾರನಿಗೂ ಅವನು ಸ್ವಾಧೀನದಲ್ಲಿಟ್ಟುಕೊಂಡಿರುವ ಜಮೀನುಗಳ ಬಗ್ಗೆ ಕ್ಲಾಸಿಫಿಕೇಷನ್ ಮತ್ತು ಪಟ್ಟ ವಿವರ ಕೊಟ್ಟ ಮೇಲೆ ನೋಟೀಸ್ ಕೊಟ್ಟಿರೆ ಏನೂ ತೊಂದರೆಯಿಲ್ಲ. ಆದರೆ ಹಾಗೆ ಮಾಡದೆ ಭೂ ಸುಧಾರಣೆ ಕಾನೂನಿನ ಫಾರಂ ನಂ. ೯೫ ಪ್ರಕಾರ ನೋಡಿ ನೋಟೀಸನ್ನು ಕೊಟ್ಟಿದ್ದಾರೆ. ನೀರಿನ ತೆರಿಗೆಯನ್ನು ಹಾಕಿದಾಗಲೂ ಇದೇ ಗತಿಯಾಯ್ತು. ಆಗ ನೀರಿನ ತೆರಿಗೆ ಹಾಕುವುದಕ್ಕೆ ಹೋದಾಗ ಜನ ಬೇಡ ಎಂದರು ; ಅನಂತರ ಸ್ವಲ್ಪ ದಿವಸ ಅದು ಮುಂದಕ್ಕೆ ಹೋಯಿತು. ಅನಂತರ ೧೦ ವರ್ಷದೆಲ್ಲಾ ಒಂದೇ ಸಾರಿ ಕಟ್ಟುವಂಥ ಪರಿಸ್ಥಿತಿ ಬಂದಿದೆ. ಸರ್ಕಾರ ಕಾನೂನು ಜಾರಿ ಮಾಡುವುದು, ಯಾರೋ ಒಬ್ಬ ಬೇಡ ಎನ್ನುವುದು. ಸರ್ ಅದನ್ನು ಮುಂದಕ್ಕೆ ಹಾಕುವುದು. ವರ್ಷಗಳು ಕಳೆದ ಮೇಲೆ ಒಮ್ಮೆಗೆ ಎಲ್ಲ ಬಾಕಿಯನ್ನು ವಸೂಲು ಮಾಡಲು ಪ್ರಯತ್ನ ಮಾಡುವುದು. ಹೀಗಾಗಿ ಒಂದು ಹಂತದಲ್ಲಿ ವ್ಯವಸಾಯಗಾರನ ತಲೆ ಬೊಳಿಸುವ ಕೆಲಸ

ನಡೆಯುತ್ತಿದೆ. ಈಗಿನಿಂದಲೇ ಕತ್ತಿ ಮಸೆಯುತ್ತಿದ್ದಾರೆ. ದಾಖಲೆಗಳನ್ನು ಬಂದೋಬಸ್ತು ಮಾಡುವ ವರೆಗೂ ಮತ್ತು ಎಲ್ಲ ವ್ಯವಸಾಯಗಾರರೂ ಪಟ್ಟಿ ಕೊಡುವ ವ್ಯವಸ್ಥೆ ಆಗುವವರೆಗೂ ಈ ತೆರಿಗೆ ಹಾಕುವ ಕಾನೂನನ್ನು ರದ್ದು ಮಾಡಲಿ. ಎಲ್ಲ ಸಿದ್ಧತೆಗಳೂ ಮುಗಿದ ಮೇಲೆ ಪುನಃ ಲೆವಿ ಹಾಕುವುದಕ್ಕೆ ನಮ್ಮದೇನೂ ತಕರಾರಿಲ್ಲ.

ಶ್ರೀ ಎಂ. ವೈ. ಘೋರ್ಪಡೆ.—ನಾನು ಈಗ ಕೊಟ್ಟಿರುವ ಹೇಳಿಕೆಯಲ್ಲಿ ಯಾವ ರಾಜಕೀಯವೂ ಇಲ್ಲ. ನಮ್ಮ ರಾಜ್ಯದಲ್ಲಿರುವ ವಾಸ್ತವ ಪರಿಸ್ಥಿತಿಯನ್ನು ಗಮನದಲ್ಲಿರಿಸಿಕೊಂಡು ಈ ರೀತಿ ಮಾಡಲಾಗಿದೆ. ರೈತರಿಗೆ ಹೊಸ ತೆರಿಗೆಯಿಂದ ಯಾವ ರೀತಿಯು ತೊಂದರೆಯಾಗಬಾರದೆನ್ನುವುದೇ ಇದರ ಉದ್ದೇಶ. ನಾವು ವ್ಯವಸಾಯ ವರಮಾನ ತೆರಿಗೆ ಬಗ್ಗೆ ಒಳ್ಳೆಯ ವ್ಯವಸ್ಥೆ ಮಾಡಿದ್ದೇವೆ; ಅದನ್ನು ಅಲುಗಾಡಿಸುವುದಕ್ಕಾಗುವುದಿಲ್ಲ. ಈ ಕಾನೂನು ಮಾಡುವಾಗ ಎಲ್ಲ ಪಕ್ಷದವರೂ ಸಾಕಷ್ಟು ಸಹಕಾರ ಕೊಟ್ಟಿದ್ದಾರೆ. ಈ ಕಾನೂನನ್ನು ಸಂಪೂರ್ತವಾಗಿ ಜಾರಿಗೊಳಿಸಬೇಕಾದರೆ ಮೊದಲು ಯಾರ ಬಳಿ ಎಷ್ಟು ಭೂಮಿ ಇದೆ ಎನ್ನುವುದನ್ನು ಒಂದು ಸಲ ಸ್ಪಷ್ಟವಾಗಿ ಅರ್ಥ ಮಾಡಿಕೊಳ್ಳಬೇಕು.

ಅದನ್ನು ನಾವು ಮಾಡಿಕೊಂಡ ಮೇಲ್ಲೆ ಯಾವ ಒಂದು ತೊಂದರೆಯೂ ಉಂಟಾಗುವುದಿಲ್ಲ. ಇವೊತ್ತು ಭೂಸಂಧಾರಣಾ ಆಕ್ಟಿನ ೨೩(೩) ಪ್ರಕಾರ ನಮ್ಮ ಸರ್ಕಾರದ ಹತ್ತಿರ ಏನು ಒಂದು ಮಾಹಿತಿ ಇರುತ್ತೆ: ಅದರ ಪ್ರಕಾರ ನಮ್ಮ ಅಧಿಕಾರಿಗಳು ಫಾರಂನ್ನು ತುಂಬಿ ಕಳುಹಿಸಿದರು. ಆದರೆ ಅದೇನೂ ಫೈನಲ್‌ನೋಟೀಸ್ ಅಲ್ಲ. ರೈತರ ಕಡೆ ಅಂದರೆ ಯಾರ ಯಾರ ಕಡೆ ಎಷ್ಟೆಷ್ಟು ಭೂಮಿ ಇದೆ ಎಂದು ತಿಳಿದು ಕೊಳ್ಳಲು ಈ ರೀತಿ ಮಾಡಿದ್ದು. ಏಕೆಂದರೆ ದೊಡ್ಡ ರೈತರ ಹತ್ತಿರ ಬೇರೆ ಬೇರೆ ಗ್ರಾಮಗಳಲ್ಲಿ ಭೂಮಿ ಇರಬಹುದು. ಆದ ಕಾರಣ ಲ್ಯಾಂಡ್ ರೆವಿನ್ಯೂ ರೆಕಾರ್ಡ್ಸ್ ನೋಡಿ ತೀರ್ಮಾನ ಮಾಡಬೇಕಾಗುತ್ತದೆ. ಆಗ ಯಾರ ಯಾರ ಹತ್ತಿರ ಎಷ್ಟೆಷ್ಟು ಭೂಮಿ ಇದೆ ಎಂಬುದು ಗೊತ್ತಾಗುತ್ತದೆ. ಆದರೆ ಇದನ್ನು ಮಾಡಲು ಕಾಲಾವಕಾಶ ಬೇಕಾಗುತ್ತದೆ. ಜೊತೆಗೆ ಇದನ್ನು ರೈತರು ಅರ್ಥಮಾಡಿಕೊಂಡಿಲ್ಲ. ಏಕೆಂದರೆ ಹೊಸದಾಗಿ ಈ ತೆರಿಗೆಯನ್ನು ನಾವು ಹಾಕುತ್ತಿದ್ದೇವೆ. ಈ ರೀತಿ ಹೊಸದಾಗಿ ಶಾಸ್ತ್ರೀಯವಾಗಿ ತೆರಿಗೆಯನ್ನು ನಮ್ಮ ರಾಜ್ಯದಲ್ಲಿ ಹಾಕುವಾಗ ಸ್ವಲ್ಪ ತೊಂದರೆ ಎಂದರೆ ಫಾರಂನ್ನು ಯಾವ ರೀತಿ ತುಂಬ ಬೇಕು ಎಂಬುದೂ ಕೆಲವರಿಗೆ ತಿಳಿಯದೆ ಇರಬಹುದು, ಈ ಪ್ರಕಾರದ ತೊಂದರೆಯನ್ನು ತಪ್ಪಿಸುವುದ ಕ್ಕಾಗಿ ಇದನ್ನು ಮುಂದೆ ಹಾಕುತ್ತಿದ್ದೇವೆ. ಯಾವ ಒಂದು ರಾಜಕೀಯದ ಉದ್ದೇಶದಿಂದ ಇದನ್ನು ಮಾಡುತ್ತಿಲ್ಲ. ಸಾಕಷ್ಟು ಮಾನ್ಯ ಸದಸ್ಯರು ಮತ್ತು ಮಂತ್ರಿಮಂಡಲದ ಕ್ಯಾಬಿನೆಟ್ ಮಂತ್ರಿಗಳು ಸಹ ಇದರಿಂದ ಉಂಟಾಗಿರತಕ್ಕಂಥ ಭಯ ಮತ್ತು ಭೀತಿಯ ಒಂದು ವಾತಾವರಣದ ಬಗ್ಗೆ ಪ್ರಸ್ತಾಪ ಮಾಡಿದ್ದರು. ಅದಕ್ಕಾಗಿ.....

3-30 P. M.

ಶ್ರೀ ಎಚ್. ಡಿ. ದೇವೇಗೌಡ.— ಹಾಗಿದ್ದರೆ ನಮ್ಮನ್ನು ಎತಕ್ಕೆ ಕೇಳಲಿಲ್ಲ ?

ಶ್ರೀ ಕಾಗೋಡು ತಿಮ್ಮಪ್ಪ -- ಹಾಗಿದ್ದರೆ ಹಸಿರು ಪುಸ್ತಕ ಕೊಟ್ಟಮೇಲೆ ಇದನ್ನು ಮಾಡಿ. ಅಲ್ಲಿಯವರೆಗೆ ಇದನ್ನು ಮಾಡಬೇಡಿ.

ಶ್ರೀ ಹೆಚ್ ಡಿ ದೇವೆಗೌಡ.— ಶ್ರೀಮಂತ ರೈತರಿಗೆ ಅನುಕೂಲ ಮಾಡಲು ಇದನ್ನು ಮಾಡುತ್ತಿದ್ದಾರೆಂದು ಹೇಳಬೇಕಾಗುತ್ತದೆ.

ಶ್ರೀ ಎಂ. ವೈ. ಘೋರ್ಪಡೆ -- ಇದನ್ನು ನೀವೇಕೆ ವಿರೋಧ ಮಾಡುತ್ತೀರಿ ?

ಶ್ರೀ ಎಚ್. ಡಿ. ದೇವೇಗೌಡ.-- ಚುನಾವಣೆಗೋಸ್ಕರ ಈ ರೀತಿ ಮಾಡುತ್ತಿದ್ದಾರೆಂದು ಹೇಳ ಬೇಕಾಗುತ್ತದೆ.

ಶ್ರೀ ಕೋಣಂದೂರು ಲಿಂಗಪ್ಪ — ರೈತರಿಗೆ ಇದರಿಂದ ತೊಂದರೆಯಾಗಬಾರದು ಎಂಬುದು ತಮ್ಮ ಉದ್ದೇಶವಾಗಿದ್ದರೆ, ಹಸಿರು ಪುಸ್ತಕ ಕೊಟ್ಟಮೇಲೆ ಇದನ್ನು ಮಾಡಿ.

SRI H. D. DEVEGOWDA — Let the benefit go to all the farmers, whether big or small. Let the Government scrap this Act. I do not want it.

SRI M. Y. GHORPADE,— Why ? The Leader of the Opposition has no reason to feel irritated that I did not consult him before making this statement. I do not think this is a statement which calls for consultation. The point is that the Hon'ble Members know that while implementing a new measure of this type certain difficulties will arise. The people will have to understand what it is and how to fill the forms, *etc.*, As the Hon'ble Member Sri Thimmappa pointed out, we should give them each a green book in which their holdings are clearly stated. If it is going to take a little time it is fair for the Government to give them a little more time to get adjusted or used to this tax. That is all that we are doing. We are not abolishing this tax. It will be a great pity if this tax were to be abolished because this is a very scientific measure which falls on 1,36,000 top farmers out of about 35 lakh holdings. Therefore, it is a progressive measure. All that we are doing is only postponing it.

ಶ್ರೀ ಕೋಣಂದೂರು ಲಿಂಗಪ್ಪ.— ನಾಳೆ ರೈತರ ತಲೆ ಹೊಡೆಯುವುದಕ್ಕೆ ಬದಲು ಹಸಿರು ಪುಸ್ತಕ ಕೊಟ್ಟಮೇಲೆ ಇದನ್ನು ಜಾರಿಗೆ ತನ್ನಿ.

ಶ್ರೀ ಕಾಗೋಡು ತಿಮ್ಮಪ್ಪ.— ನೀವು ಕೈಗಾರಿಕೋದ್ಯಮಿಗಳು. ನಿಮ್ಮಲ್ಲಿ ಹಣ ಇಲ್ಲದಿದ್ದರೆ ಬ್ಯಾಂಕ್‌ನವರು ಬೇಕಾದರೆ ಓವರ್‌ಡ್ರಾಫ್ಟ್ ಕೊಡುತ್ತಾರೆ. ಆದರೆ ವ್ಯವಸಾಯಗಾರರಿಗೆ ಕೊಡುವುದಿಲ್ಲ. ಆದಕಾರಣ ರೈತರು ಈ ವರ್ಷದ್ದು ಒಂದು ಸಾವಿರ, ಮುಂದಿನ ವರ್ಷದ್ದು ಹೀಗೆ ಎರಡು ವರ್ಷದ್ದು ಕೊಡಬೇಕೆಂದರೆ ಬಹಳ ಕಷ್ಟವಾಗುತ್ತದೆ. ಇಂತಹ ಸಂದರ್ಭದಲ್ಲಿ ತಾವೇನೂ ಬ್ಯಾಂಕ್‌ಗಳಿಂದ ಅವರಿಗೆ ಓವರ್ ಡ್ರಾಫ್ಟ್ ಕೊಡಿಸಲು ವ್ಯವಸ್ಥೆ ಮಾಡಿಸಿಲ್ಲ.

ಶ್ರೀ ಎಂ. ವೈ ಘೋರ್ಪಡೆ.— ೧೯೭೫–೭೬ನೇ ಸಾಲಿನ ಟ್ಯಾಕ್ಸನ್ನು ಈ ವರ್ಷ ಕೊಡಬೇಕಾಗುತ್ತದೆ. ಆದರೆ ಅವರಿಗೆ ಕೊಡುವುದಕ್ಕೆ ಆಗುವುದಿಲ್ಲ. ಏಕೆಂದರೆ, ಈ ಒಂದು ತೊಂದರೆಗಳು ಇರುವುದರಿಂದ ಮತ್ತು ಬರಗಾಲ ರಾಜ್ಯದ ಅನೇಕ ಭಾಗಗಳಲ್ಲಿ ಇರುವುದರಿಂದ ಈ ಒಂದು ಟ್ಯಾಕ್ಸನ್ನು ಕೊಡುವುದನ್ನು ನಾವು ಮುಂದಕ್ಕೆ ಹಾಕಿದ್ದೇವೆ. ೧೯೭೬–೭೭ನೇ ಸಾಲಿಗೆ ಸಂಬಂಧಪಟ್ಟ ಟ್ಯಾಕ್ಸ್ ಏನಿದೆ, ಇದನ್ನು ಬಹಳಷ್ಟು ತಾಲ್ಲೂಕುಗಳಲ್ಲಿ ಬರಗಾಲವಿರುವುದರಿಂದ ಇದ್ದು ಮಾಡಿದ್ದೇವೆ.

ಶ್ರೀ ಕಾಗೋಡು ತಿಮ್ಮಪ್ಪ.— ಈ ತೆರಿಗೆಯನ್ನು ಕೊಡಲು ೧೯೭೭–೭೮ರವರೆಗೆ ವಾಯಿದೆ ಕೊಟ್ಟಿದ್ದೀರಿ. ಆದರೆ ಅವರಿಗೆ ಒಂದೇ ಸಲ ಎರಡು ವರ್ಷದ್ದು ಕೊಡುವುದಕ್ಕೆ ಹೇಗೆ ಸಾಧ್ಯವಾಗುತ್ತದೆ ? ನಿಮ್ಮ ಒಂದು ತಪ್ಪಿನಿಂದ ರೈತರ ಮೇಲೆ ಭಾರ ಹೊರಿಸುವುದು ಸರಿಯಲ್ಲ. ರೈತರು ಸೊಸೈಟಿ ಸಾಲ ತೀರಿಸಬೇಕಾಗುತ್ತದೆ. ಕಂದಾಯ ಕಟ್ಟಿಬೇಕಾಗುತ್ತದೆ, ಪಾಸಗೀ ಜನರಿಂದ ತಂದಸಾಲ ತೀರಿಸಬೇಕಾಗುತ್ತದೆ ಪಿ.ಎಲ್.ಡಿ ಬ್ಯಾಂಕ್‌ನಿಂದ ತಂದ ಸಾಲ ತೀರಿಸಬೇಕಾಗುತ್ತದೆ. ಇವೆಲ್ಲದರ ಜೊತೆಗೆ ಅವರು ಎರಡು ವರ್ಷದ್ದು ಒಂದೇ ಸಲ ಕೊಡಬೇಕೆಂದರೆ ಅವರು ಆಗ ಎಲ್ಲಿಗೆ ಹೋಗಬೇಕು ? ಅವರು ನಿಮ್ಮ ಮನೆಗೇ ಬರಬೇಕು.

ಶ್ರೀ ಸಿ. ಬೈರೇಗೌಡ — ಹಸಿರು ಪುಸ್ತಕ ಕೊಡುವುದಕ್ಕೆ ಏನು ವ್ಯವಸ್ಥೆ ಮಾಡಿದ್ದೀರಿ ಎಂಬುದನ್ನು ಹೇಳಲಿಕ್ಕೆ ಮಾನ್ಯ ಮಂತ್ರಿಗಳು ತಯಾರಿಲ್ಲ.

ಅಧ್ಯಕ್ಷರು.— ಇದಕ್ಕೆ ಸಂಬಂಧಪಟ್ಟ ಡಿಮ್ಯಾಂಡ್ ಬಂದಾಗ ವಿವರವಾಗಿ ಇದನ್ನು ಚರ್ಚೆ ಮಾಡೋಣ.

ಶ್ರೀ ಕಾಗೋಡು ತಿಮ್ಮಪ್ಪ — ಶ್ರಿಮಾನ್ ಫೋರ್ಪಡೆಯಂವರು ಈ ಬಗ್ಗೆ ಜಾಯಿಂಟ್ ಸೆಲೆಕ್ಟ್ ಕಮಿಟಿಯಲ್ಲಿ ನಿನು ಭರವಸೆ ಕೊಟ್ಟಿದ್ದರು ಎಂಬುದನ್ನು ಬೇಕಾದರೆ ತರಿಸಿ ನೋಡಿ. ಇದಕ್ಕೆ ಸಂಬಂಧ ಪಟ್ಟ ರೆಕಾರ್ಡ್‌ಗಳನ್ನು ಬಂದೋಬಸ್ತು ಮಾಡುವವರೆಗೆ ಈ ಒಂದು ಟ್ಯಾಕ್ಸನ್ನು ಹಾಕುವುದಿಲ್ಲವೆಂದು ಭರವಸೆ ಕೊಟ್ಟಿದ್ದರು.

ಶ್ರೀ ಎಂ. ವೈ. ಫೋರ್ಪಡೆ.— ಅದಕ್ಕೋಸ್ಕರವೇ ಇದನ್ನು ಮುಂದಕ್ಕೆ ಹಾಕುತ್ತಿದ್ದೇವೆ.

ಶ್ರೀ ಕಾಗೋಡು ತಿಮ್ಮಪ್ಪ.— ಗ್ರೀನ್ ಬುಕ್ ತುಂಬಿ ಕೊಡುವವರೆಗೆ ಇದನ್ನು ಹಾಕುವುದಿಲ್ಲ ವೆಂದು ನಾವು ಹೇಳಿದ್ದೀರಿ.

ಶ್ರೀ ಎಂ. ವೈ. ಫೋರ್ಪಡೆ.— ಅದಕ್ಕೋಸ್ಕರವೇ ಇದನ್ನು ಮುಂದಕ್ಕೆ ಹಾಕುತ್ತಿದ್ದೇವೆ.

ಶ್ರೀ ಕಾಗೋಡು ತಿಮ್ಮಪ್ಪ.— ಅದರ ಬದಲು ಇದನ್ನು ವಜಾ ಮಾಡಿ.

ಶ್ರೀ ಎಂ. ವೈ. ಫೋರ್ಪಡೆ.— ಒಂದು ವರ್ಷದ್ದು ವಜಾ ಮಾಡಿದ್ದೇವೆ.

ಶ್ರೀ ಕಾಗೋಡು ತಿಮ್ಮಪ್ಪ.—೧೯೭೭-೭೮ನೇ ಸಾಲಿನಿಂದ ಈ ತೆರಿಗೆಯನ್ನು ಹಾಕಿ.

ಶ್ರೀ ವಿಶ್ವನಾಥ ರೆಡ್ಡಿ.— ಈಗ ರೈತರಿಗೆ ತಮ್ಮ ಕಡೆಯಿಂದ ಫಾರಂ ೨೩ರ ನೋಟೀಸ್ ಬಂದಿದೆ ೨೫-೨೬ ಸಾವಿರ ರೂಪಾಯಿಗಳವರೆಗೆ ಟ್ಯಾಕ್ಸ್ ಕೊಡಬೇಕೆಂದು ನೋಟೀಸ್ ಕೊಟ್ಟಿದ್ದಾರೆ. ಆದರೆ ಗ್ರೀನ್ ಬುಕ್ ಇನ್ನೂ ಕೊಟ್ಟಿಲ್ಲ. ಇಷ್ಟೊಂದು ತೆರಿಗೆ ಏತಕ್ಕೆ ಹಾಕಿದ್ದೀರಿ ಎಂದು ಅಧಿಕಾರಿ ಗಳನ್ನು ಕೇಳಿದರೆ, ಒಂದು ಸಾವಿರ ರೂಪಾಯಿ ಕೊಡಿ, ಎರಡು ಸಾವಿರ ರೂಪಾಯಿ ಕೊಡಿ, ಕಡಿಮೆ ಮಾಡುತ್ತೇವೆಂದು ಹೇಳುತ್ತಿದ್ದಾರೆ. ಇಷ್ಟೆಲ್ಲಾ ನಡೆದಿದೆ. ಇದರ ಬದಲು ಗ್ರೀನ್ ಬುಕ್ ಕೊಡುವ ವರೆಗೆ ಇದನ್ನು ರದ್ದು ಮಾಡಿ. ಇಲ್ಲದಿದ್ದರೆ ಪ್ರತಿ ತಾಲ್ಲೂಕ್ ಕೇಂದ್ರದಿಂದ ರೈತರು ಇಲ್ಲಿಗೆ ಬಂದು ತಮಗೆ ಮಾನವಿ ಸಲ್ಲಿಸ ಬೇಕಾಗುತ್ತದೆ. ತಾವು ಅದಕ್ಕೆಲ್ಲಾ ಆಸ್ಪದ ಕೊಡಬೇಡಿ. ಗ್ರೀನ್ ಬುಕ್ ಕೊಡುವ ವರೆಗೆ ಇದನ್ನು ವಸೂಲಿ ಮಾಡುವುದಿಲ್ಲವೆಂದು ಒಂದು ಆರ್ಡರ್ ಹೊರಡಿಸಿ

ಶ್ರೀ ಹೆಚ್. ಡಿ. ದೇವೇಗೌಡ.— ಮಾನ್ಯ ಮಂತ್ರಿಗಳು ಈ ಬಗ್ಗೆ ಪುಸೂದೆಯನ್ನು ಮಂಡಿಸು ವಾಗ ಶಾಸ್ತ್ರೀಯವಾಗಿ ತಯಾರು ಮಾಡಲಾಗಿದೆ ಎಂದು ಹೇಳಿದರು. ಮಾನ್ಯ ಮಂತ್ರಿಗಳೇನೋ ಕೈಂಬ್ರಿಡ್ಜ್ ಯೂನಿವರ್ಸಿಟಿಯಲ್ಲಿ ಸ್ಟಡಿ ಮಾಡಿಕೊಂಡು ಬಂದಿದ್ದಾರೆ. ಈ ಒಂದು ಶಾಸ್ತ್ರೀಯ ವಾದಂಥ ಮಸೂದೆ ಪ್ರಕಾರ ನಮ್ಮ ರೈತರು ಲೆಕ್ಕ ಕೊಡಬೇಕಾದರೆ ಅವರ ಮಕ್ಕಳನ್ನು ಸಹ ಅಲ್ಲಿಗೇ ಸ್ಟಡಿ ಮಾಡಲು ಕಳಿಸಬೇಕಾಗುತ್ತದೆ, ನಿಮ್ಮಂತಹ ಶ್ರೀಮಂತರು ಬೇಕಾದರೆ ಕಳುಹಿಸಿ ಟ್ರೈನಿಂಗ್ ಮಾಡಿಸಬಹುದು, ಆದರೆ ಎಲ್ಲರಿಗೂ ಸಾಧ್ಯವಿಲ್ಲ. ಆದ ಕಾರಣ ಇದನ್ನು ರದ್ದು ಮಾಡಿ. ಬೇಕಾದರೆ ಒಂದಕ್ಕೆ ಎರಡುಪಟ್ಟು ಕಂದಾಯ ಹಾಕೋಣ. ಮತ್ತು ಒಂದರಿಂದ ಹತ್ತು ಎಕರೆ ಜಮೀನು ಇರುವ ವರಿಗೆ ಕಂದಾಯ ಹಾಕುವುದನ್ನು ಬಿಟ್ಟುಬಿಡೋಣ. ಅದರ ಮೇಲೆ ಇರುವವರಿಗೆ ಎರಡು ಪಟ್ಟು ಮಾಡೋಣ. ಆಗ ಅಧಿಕಾರಿಗಳ ಗೋಳು ಇರುವುದಿಲ್ಲ. ಅಧಿಕಾರಿಗಳು ರೈತರ ಹತ್ತಿರ ಹೋಗಿ ಸಾವಿರ ಎರಡು ಸಾವಿರ ಕೇಳುವುದು ತಪ್ಪುತ್ತದೆ. ಈ ನಿಮ್ಮ ಶಾಸ್ತ್ರೀಯವಾದ ಕಾನೂನು ಬೇಡ.

ಶ್ರೀ ಎಂ. ವೈ. ಫೋರ್ಪಡೆ.—ಈಗ ನಾನು ಇದರ ಬಗ್ಗೆ ಒಂದೆರಡು ವಿಷಯಗಳನ್ನು ಸ್ಪಷ್ಟವಾಗಿ ಹೇಳುತ್ತೇನೆ. ಮಾನ್ಯ ಸದಸ್ಯರು ಹೇಳುವುದು ಏನೆಂದರೆ ಗ್ರೀವ್‌ಬುಕ್ ಕೊಡುವವರೆಗೂ ಕೂಡ ಈ ಟ್ಯಾಕ್ಸ್ ಅನ್ನು ಹಾಕಬಾರದು ಅಂತ ಹೇಳಿದ್ದಾರೆ. ನಾವು ಜೂನ್ ೧೯೭೮ ರವರೆಗೂ ತೋರಿಸಿಲ್ಲಾ. ಜೂನ್ ೧೯೭೮ ರವರೆಗೂ ಕೂಡ ಟೈಂ ಇದೆ. ಅಲ್ಲಿಯವರೆಗೆ ಬೇಕಾದಷ್ಟು ಟೈಂ ಇದೆ. ಅಲ್ಲಿಯವರೆಗೆ ನಮ್ಮ ಅಧಿಕಾರಿಗಳನ್ನು ಕಳುಹಿಸಿ ರಿಕಾರ್ಡ್ಸ್ ಪ್ರತಿಯೊಬ್ಬರದ್ದನ್ನೂ ನೋಡಿಸಿ ಆ ಗ್ರೀನ್ ಬುಕ್‌ನಲ್ಲಿ ವಿವರಗಳನ್ನು ಬರೆಸುವುದಕ್ಕೆ ಬೇಕಾದಷ್ಟು ವೇಳೆ ಇರುವುದರಿಂದ ತಮಗೇಕೆ ಇಷ್ಟೊಂದು ಭಯ ? ನೀವು ಈಗ ಏನು ಹೇಳಿದ್ದಿರೋ ಅದಕ್ಕೆ ಆಸ್ಪದ ಇರುವುದಿಲ್ಲ.

ಶ್ರೀ ವಿಶ್ವನಾಥರೆಡ್ಡಿ.—ಗ್ರೀನ್ ಬುಕ್ ಕೊಡುವ ತನಕವಾದರೂ ಸಹ ಟ್ಯಾಕ್ಸ್ ಹಾಕುವುದಿಲ್ಲ ಅನ್ನುವ ಆತ್ಮಸನೆ ಕೊಡಿ.

ಶ್ರೀ ಎಂ. ವೈ. ಘೋರ್ಪಡೆ.—ಈಗ ಶ್ರೀಮಾನ್ ಕಾಗೋಡು ತಿಮ್ಮಪ್ಪನವರು ಏನು ಹೇಳಿದರು ಎಂದರೆ ಇದನ್ನೂ ಮುಂದಕ್ಕೆ ಹಾಕಿದರೂ ಕೂಡ ಆ ರೈತರಿಗೆ ಸ್ವಲ್ಪ ಭಾರ ಜಾಸ್ತಿಯಾಗುತ್ತದೆ ಅನ್ನುವ ಮಾತನ್ನು ಹೇಳಿದ್ದಾರೆ. ಅದನ್ನು ಸರ್ಕಾರ ಗಮನದಲ್ಲಿಟ್ಟುಕೊಂಡು ಆ ಸಂದರ್ಭದಲ್ಲಿ ರೈತರಿಗೆ ಸ್ವಲ್ಪ ಜಾಸ್ತಿಯಾಗದೇ ಇದ್ದ ಹಾಗೆ ನೋಡಿಕೊಳ್ಳುತ್ತೇವೆ ಅನ್ನುವುದನ್ನು ಹೇಳುತ್ತೇನೆ.

ಶ್ರೀ ಕಾಗೋಡು ತಿಮ್ಮಪ್ಪ.—ಒಟ್ಟಿನಲ್ಲಿ ಅವರಿಗೆ ಇದರಿಂದ ಭಾರವಾಗುತ್ತದೆ ಅನ್ನುವ ಮಾತನ್ನು ತಾವು ಒಪ್ಪಿಕೊಳ್ಳುತ್ತೀರಿ. ಇದರಿಂದ ಏನಾಯಿತು ಎಂದರೆ ಈಗ ತಲೇ ಮೇಲೆ ಒಂದೇ ಸಾರಿ ಕಲ್ಲು ಹಾಕುವುದು ಬೇಡ ನಿಧಾನವಾಗಿ ಕೊಲ್ಲುತ್ತೇವೆ ಅಂದ ಹಾಗೆ ಆಯಿತು. ಒಂದು ವರ್ಷದ್ದು ಅಂದರೆ ೧೯೭೫-೭೬ನೇ ಸಾಲಿನದ್ದು ವಜಾ ಮಾಡಿರಿ, ಅದನ್ನು ಸಂಪೂರ್ಣವಾಗಿ ಕೈಬಿಡಿರಿ ಎಂದು ಹೇಳಿದರೆ ಗ್ರೀನ್ ಬುಕ್ ಕೊಡುವವರೆಗೂ ಟೈಂ ಇದೆಯಲ್ಲಾ ಅಂತ ಹೇಳಿದರೆ ಏನು ಅರ್ಥ ?

ಶ್ರೀ ಎಂ. ವೈ. ಘೋರ್ಪಡೆ.—ಅದನ್ನು ನಾನು ಒಪ್ಪುವುದಿಲ್ಲ. ೧೯೭೫-೭೬ನೇ ಸಾಲಿನ ಆದಾಯ ಏನು ಇದೆ ಅದನ್ನು ಯಾವ ರೀತಿ ಕಂಡುಹಿಡಿಯಬೇಕು ಅನ್ನುವುದನ್ನು ಮೊದಲು ಎಕ್ಸ್‌ರ್‌ಸೈಜ್ ಮಾಡಬೇಕಾಗುತ್ತದೆ. ಅದನ್ನು ಸಂಪೂರ್ಣವಾಗಿ ಕೈಬಿಡಿಗಿ ಅಂತ ಹೇಳಿದರೆ ಆಗುವುದಿಲ್ಲ. ೧೯೭೫-೭೬ರಲ್ಲಿ ಇದರ ಬಗ್ಗೆ ಆದಾಯ ಏನು ಇದೆ ಅದಕ್ಕೆ ಯಾವ ರೀತಿ ಟ್ಯಾಕ್ಸ್ ಹಾಕಬೇಕು ಅಂತ ಎಕ್ಸ್‌ರ್‌ಸೈಜ್ ಮಾಡಬೇಕಾಗುತ್ತದೆ. ಆ ಕಾಲಕ್ಕೆ ಏನಾದರೂ ಯಾರಿಗಾದರೂ ಇದರಿಂದ ಭಾರ ಜಾಸ್ತಿಯಾಯಿತು ಅಂತ ಅನಿಸಿದರೆ ಅನಂತರ ನೋಡೋಣ.

ಶ್ರೀ ಕಾಗೋಡು ತಿಮ್ಮಪ್ಪ.—ಹಾಗೆಂದರೆ ಏನು ಅರ್ಥ ?

SRI M. Y. GHORPADE.—On a statement like this normally there is only clarification. I am not expected to say anything else. The hon'ble member has made a clear suggestion. I have understood what he has stated. He says in the year 1978-79 the farmer would have to pay tax pertaining to the year 1975-76 plus 1977-78. I have replied to that. When 1978-79 comes Government will....

SRI KAGODU THIMMAPPA.—You will not be there.

SRI M. Y. GHORPADE.—Government is always supposed to be a continuous process irrespective of the persons. I am sure in 1978-79 who ever is ruling Karnataka will take care to see that there is no excessive burden. I have specifically turned down the plea that we should abolish the tax for the year 1975-76 for the simple reason....

SRI KAGODU THIMMAPPA.—We are going to turn it down.

SRI M. Y. GHORPADE.—You do it. There is no justification for scrapping tax of 1975-76. I only request the leader of the Opposition not to convert every matter into politics.

SRI H. D. DEVE GOWDA.—The purpose of making the statment is to import politics.

SRI M. Y. GHORPADE.—I also know agriculture.

SRI H. D. DEVE GOWDA.—Round about Bangalore Corporation there are several experts who have made black money who have developed beautiful gardens.

SRI M. Y. GHORPADE.—I am only sorry that a person of Sri Deve Gowda's calibre should reduce the serious matter to jokes. As a matter of fact I have given him due credit. All alternate methods of taxation measures were discussed threadbare including surcharge. He is also a party to it. If we agreed for surcharge we will be putting it on all farmers whereas if it is tax we will be putting it on a small fraction of affluent farmers. Therefore this was considered to be progressive and scientific way of taxation than an uniform surcharge on all cultivators.

This has been approved by the Joint Select Committee of this House in which Sri Deve Gowda and Sri Kagodu Thimmappa were parties. Let us not try to re-think on that or try to introduce any type of politics. We have been responsive.

SRI H. D. DEVE GOWDA.—The very purpose of making this statement is politics.

SRI M. Y. GHORPADE.—We have been responsive. Actually there have been representations from different parts of the State including M.L.As. and Ministers stating that such difficulties should be solved, Therefore, the Government have been responsive. Surely I think it is not the intention of the leader of the Opposition to oppose or say what we have done is wrong.

SRI H. D. DEVE GOWDA.—We are going to scrap it.

SRI M. Y. GHORPADE.—Then that would be politics;

MADAM SPEAKER.—Now we will take up Demands.

## Budget estimates for 1977-78
## Demands for Grants

*Demand Nos. -8 and 57*

SRI M. MOHAMAD ALI (Minister for Transport and Tourism).—Madam, on the recommendation of the Governor, I beg to move:

"That a sum not exceeding Rs. 76,90,000 inclusived of the sum granted 'on account' be granted to the Government to defray the charges which will come in course of payment during the financial year ending 31st day of March 1978 in respect of, 'Demend No. 8 Taxes on Vehicles".

That a s m not exceeding Rs. 1,28,94,000 inclusive of them sum granted 'on account' be granted to the Government to defray the charges which will come in course of